

# **Exhibit J**

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<b>FROM: Paul Gluckow</b>	<b>I.D. NUMBER (5 digits) 02493</b>	<b>SENDER'S FLOOR:</b>
<b>CLIENT/MATTER NO.: 010396/0864</b>	<b>DATE: August 7, 2007</b>	<b>OPERATOR:</b>
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VIA FACSIMILE

August 7, 2007

Re: Tax Protection Agreement Dispute

Michael H. Steinberg, Esq.  
Sullivan & Cromwell LLP  
1888 Century Park East  
Los Angeles, California 90067-1725

Dear Michael:

Your July 31, 2007 letter makes several statements that require correction.

As you know, on May 23, 2007, we provided you with a list of nationally recognized independent public accounting firms to arbitrate your clients' claims for tax reimbursement. Rather than provide us with your list of proposed arbitrators, you filed a premature and ill-advised petition to compel arbitration, foregoing any attempt to negotiate in good faith to find a mutually agreeable arbitrator for your clients' claims. On July 20, 2007, we opposed that petition on numerous grounds, including that your clients' petition was fraught with jurisdictional problems.

On July 24, 2007, we telephoned you to explain that notwithstanding the opposition papers we filed on July 20, 2007, our clients would prefer to move forward with the merits of the arbitration, starting with selecting an arbitrator, and that we ought to be able to exchange names and work out any conflict issues without involving the courts.

On July 27, 2007, you filed an amended petition to compel arbitration in federal court, and on July 30, 2007, you filed a further petition to compel arbitration in

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Michael H. Steinberg, Esq.

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August 7, 2007

California state court. On July 27, 2007, more than two months after we provided you with a list of potential arbitrators, you also finally identified two accounting firms that you thought might be able to serve as arbitrator.

On July 31, 2007, we called you to request a modest two-week extension to our August 10, 2007 deadline to file a response to your amended petition to compel arbitration, which would have allowed us to focus our attention on gathering information that you requested, including information concerning our clients' relationships with the two accounting firms that you finally proposed on July 27, 2007 after refusing to provide us with a list for months. We never suggested that our willingness to begin gathering that information was in any way conditioned on a change in the litigation schedule. You refused our request unless we could guarantee our ability to provide the information you had requested prior to the August 10, 2007 deadline for our opposition papers. We explained that while we would certainly begin to gather the information, we could not guarantee that the process would be completed by August 10, 2007. When you continued to insist on such a commitment, we withdrew our request for the two week extension.

Very truly yours,



Paul C. Gluckow

cc: Bruce D. Angiolillo

# **Confirmation Report**

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